

Paras Madho
Director
Securities Operations



Received SEC

APR 17 2008

Washington, DC 20549

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April 17, 2008

CERTNYS
001-34025

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Intrepid Potash, Inc., Common Stock, par value \$0.001 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on April 17, 2008. Tentative listing date - April 22, 2008.

Sincerely,

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THOMSON
FINANCIAL

END